

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 691 Section 691.115 Jurisdictional Questions</b>
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**TITLE 86: REVENUE**

**PART 691  
SALEM CIVIC CENTER SERVICE OCCUPATION TAX**

**Section 691.115 Jurisdictional Questions**

- a) When used in this Part, "metropolitan area" means all territory in the State of Illinois lying within the corporate boundaries of the City of Salem in Marion County.
- b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Salem Civic Center Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in the metropolitan area.